

GSTR 2015/2ER1 - Erratum to Addendum - Goods and services tax: development lease arrangements with government agencies

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! This document has changed over time. This is a consolidated version of the ruling which was published on *13 April 2021*

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Erratum

Goods and Services Tax Ruling

Goods and services tax: development lease arrangements with government agencies

[Note: This is a consolidated version of this document. Refer to the Legal database (ato.gov.au/law) to check its currency and to view the details of all changes.]

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects the date of effect of the Addendum to GSTR 2015/2 published on 31 March 2021.

The Addendum to GSTR 2015/2 is corrected as follows:

Omit 'This Addendum applies on and from 24 March 2021'; substitute 'This Addendum applies on and from 31 March 2021'.

This Erratum applies from 31 March 2021.

Commissioner of Taxation

1 April 2021

ATO references

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Goods and services tax ~~ Property ~~ Development leases ~~ Under freehold arrangements
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Goods and services tax ~~ Property ~~ Premises ~~ New residential premises
Goods and services tax ~~ Property ~~ Premises ~~ Residential premises

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